

HOUSE BILL 2263

By Hicks G

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 7, relative to the Business Tax Act.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-712(b)(2), is amended by  
adding the following at the end of the subdivision immediately preceding the semi-colon:

, with the exemption also including sales by the person of the manufactured goods,  
wares, merchandise, or other articles of value from a storage or warehouse facility  
subject to ad valorem taxation that is situated within a ten-mile radius of the location or  
outlet from which the goods, wares, merchandise, or other articles of value were  
manufactured;

SECTION 2. This act takes effect July 1, 2022, the public welfare requiring it, and  
applies to transactions occurring on or after July 1, 2022.